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SERIES II No. 49

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

## No. 2

#### GOVERNMENT OF GOA

##### Department of Finance

Office of the Commissioner of Commercial Taxes

No. CCT/26-4/2017-18/E/2895

Ref.: Order No. CCT/26-2/2017-18/4124 dated 29-11-2017 issued by Commissioner of State Tax and published in Official Gazette, Extraordinary No. 2, Series II No. 34 dated 29-11-2017.

Subject: Instructions for back office processing of online GST Refund applications — reg.

#### Circular

(No. 21/2021-22-GST)

Vide above referred Order issued under Section 5(1) read with Clause (91) of Section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act No. 4 of 2017) (hereafter referred as GST Act or GST Law) the functions are assigned to be performed by each of the Proper Officer.

In said Order, the Deputy Commissioner of State Tax (DCST) is the Proper Officer under Section 54 of GST Law for sanctioning of Refunds and hence is the Refund Sanctioning Authority. Since rolling out of GST regime w.e. f. 01-07-2017 the Refund Sanctioning Authorities in their respective jurisdiction are processing and sanctioning refunds. In order to further streamline and ensure smooth sanctioning of GST Refunds the following instructions are hereby issued.

1. Every refund application in Form GST REF01 filed online on GST Common Portal by the Taxpayer

shall be hosted in the back office portal <http://10.155.155.50/goagst/> and will be available for respective DCST for processing under menu 'Refunds Online';

2. The DCST/Refund Sanctioning Authority (RSA) shall at the earliest possible and in any case within 3 working days assign every such application in Form GST RFD 01 to any of the State Tax Officer (STO) or Assistant State Tax Officer (ASTO) under his/her jurisdiction for online processing. The STO/ASTO to whom such RFD 01 is assigned shall be the Refund Processing Officer and shall be responsible for ensuring time bound processing and disposal of refunds in accordance with GST Acts and Rules/ Circulars in force;

3. In case of NIL refund applications filed by Taxpayers, the same shall be listed separately under menu 'Refunds Online' and no action needs to be taken on such applications. Such NIL refund applications shall not be counted/considered in any of the reports in respect of processing of refund applications;

4. DCST may assign refund application to the local jurisdictional Officer/Unit Incharge of applicant Taxpayer or any other STO/ASTO depending upon the workload at the relevant time and pendency of already assigned refund applications for processing;

5. Once the refund application is assigned to STO/ASTO, the concerned Refund Processing Officer (RPO) shall take up preliminary verification for completeness of the application and accordingly put up draft RFD 02 or RFD 03 depending upon facts of each case;

6. In cases where Form GST RFD 03 is issued, the refund application shall be treated as finally disposed

and closed. The taxpayer may file a fresh online refund application for same period under same category after service of RFD 03 upon him, and such fresh refund application if filed shall be treated as a fresh refund application for processing;

7. The Refund Processing Officer shall within 4 days from the date of issue of Form GST RFD 02, put up draft Form GST RFD 04 wherever applicable in accordance with legal provisions and DCST shall sign digitally and issue Form GST RFD 04 within period of 7 days from date of issue of RFD 02 in accordance with rules;

8. The Refund Processing Officer shall take up detailed verification of every refund application at the earliest possible after issuing RFD 02 and decide on whether a Show Cause Notice (SCN) needs to be issued for full amount or part amount or refund claimed within 15 days from the date of issue of RFD 02 and accordingly put up draft RFD 08 to DCST;

9. The Refund Processing Officer shall ensure that verification is completed and RFD 08 wherever required is issued within 15 days from the date of issue of RFD 02;

10. The DCST shall take up hearing of case on the date and time given for personal hearing in RFD 08. The Refund Processing Officer shall remain present in the chamber of DCST during hearing and assist the DCST. If the Taxpayer fails to appear for hearing or to apply online for seeking adjournment of hearing/extension of time to file reply, the matter shall be proceeded with ex-parte and the Refund Processing Officer shall complete verification and put up draft Form GST RFD 06;

11. In cases where applicant Taxpayer files online application for seeking adjournment of personal hearing/extension of time to file reply, the DCST shall decide on same and dispose said request on the same date when personal hearing was scheduled;

12. DCST shall digitally sign and issue Order in Form GST RFD 06 within the time limit as laid down u/s. 54(7) of GST Law;

13. When Order is issued in Form GST RFD 06 by DCST sanctioning whole or part of refund claimed, the Refund Processing Officer shall at the earliest possible put up draft Form GST RFD 05 to DCST for disbursing the sanctioned amount of refund. In any case RFD 05 shall be issued within 3 working days from the date of issue of RFD 06;

14. In cases where any amount claimed as refund is rejected, either fully or partly, the amount debited, to the extent of such rejection, shall be re-credited to the electronic credit ledger by an order made in FORM GST PMT-03 only after the Appeal (if any) filed by applicant against RFD 06 is finally rejected or if the applicant/claimant files an online undertaking that he shall not file an Appeal.

15. The Refund Processing Officer shall ensure that refund application is processed strictly in accordance with GST Acts and Rules/Circulars in force and finally disposed within statutory time limits as laid down under Section 54(7) of the GST Acts;

16. The Refund Processing Officer shall co-ordinate with the office of DCST and submit all replies to queries/requisitions that may be made by CAG Audit teams in respect of all such GST refund applications processed by them;

17. Respective Additional Commissioners shall take periodic (Quarterly/Half Yearly/Yearly) review of disposal of GST Refund applications in the respective ward Offices under their jurisdiction and give them necessary instructions.

Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.

*Hemant Kumar*, IAS, Commissioner of State Taxes, Goa.

Panaji, 8th March, 2022.

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